

EXHIBIT C

**To: Retirees Covered under the Sears Retiree Group Life Insurance Plan
Retirees Covered under the Sears Group Retiree Life Insurance
Replacement Plan**

From: Sears Holdings Benefits Department

Date: March 2007

This Notice contains important information about the Sears Retiree Group Life Insurance Plan and the Sears Group Retiree Life Insurance Replacement Plan.

You should review this information and keep it with your other benefit plan information regarding these plans. If you have any questions about this information, please contact the Sears Holdings Corporation Administrative Committee, Sears Holdings Corporation, 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Clarifications to January 1, 2007 SPDs

Sears Retiree Group Life Insurance Plan Summary Plan Description

Notwithstanding the list of annual reductions on page 10 of the SPD under the section entitled Retiree Life Insurance Reductions, please note that any covered retiree who made a proper claim under the 2001 Settlement Agreement for the litigation known as *In re Sears Retiree Group Life Insurance Litigation* was not subject to the January 1, 2003 reduction (Reduction #6). In other words, these retirees were subject to nine (9) instead of ten (10) reductions. This is reflected on your March 2007 personal statement included along with this Notice.

Sears Group Retiree Life Insurance Replacement Plan Summary Plan Description

Notwithstanding the list of coverage increments on page 2 under the section entitled Coverage Effective Date, please note that any covered retiree who made a proper claim under the 2001 Settlement Agreement for the litigation known as *In re Sears Retiree Group Life Insurance Litigation* (and was otherwise eligible to make purchase the annual incremental coverage) would not have had the option to elect to purchase such coverage as of January 1, 2003 (Increment #6). Thereafter, the options for incremental coverage would continue, subject to the terms of the plan, as summarized in the SPD. Your purchase of incremental coverage is reflected on your March 2007 personal statement included along with this Notice.

This Notice is intended to constitute summaries of material modifications with respect to the most recent SPDs for the referred to plans, in accordance with applicable regulations under the Employee Retirement Income Security Act (ERISA).